THE HON'BLE Mr. JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE Mr. JUSTICE S. ANANDA REDDY

WRIT PETITION No.23279 OF 2005

DATED: 25-11-2005

Between:

M/s. Sri Kumaran Stores,

Rep. by its Proprietor, Mr. S. Prabhakar,

11-382 & 383, OTK Street,

Chittoor – 517 001.

.. Petitioner

AND

The Deputy Commercial Tax Officer-I,

Chittoor – 517 001 & another

.. Respondents

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THE HON'BLE Mr. JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE Mr. JUSTICE S. ANANDA REDDY

WRIT PETITION No.23279 OF 2005

ORDER: (Per Hon'ble Mr. Justice B. Sudershan Reddy)

The petitioner invokes the extraordinary jurisdiction of this Court under Article 226 of the Constitution of India with a prayer to issue Writ of *Mandamus* setting aside the detention notice, dated 07-09-2005, as well as the confiscation notice, dated 23-09-2005, issued by the

1st respondent-Deputy Commercial Tax Officer-I, Chittoor, detaining 20 gunny bundles of readymade garments being transported by the petitioner. The petitioner prays for issuance of appropriate direction declaring the proceedings as void and without jurisdiction.

The petitioner, admittedly, submitted his explanation to the confiscation notice, dated 23-09-2005, and the matter is under consideration of the 1st respondent. In such view of the matter, we are not inclined to express any opinion, whatsoever, about the validity of the very confiscation notice and seizure of the goods. The petitioner is entitled to raise all its objections before the 1st respondent who is required to consider the objections, in accordance with law.

Interest of justice would be met by directing the

1st respondent to release the seized goods subject to the condition of petitioner paying the tax on the value estimated at Rs.6,00,000/- equivalent to the estimated value of

20 gunny bundles of readymade garments seized by the

1st respondent.

It is made clear that the 1st respondent is entitled to pass appropriate orders, in accordance with law, pursuant to the confiscation notice, dated 23-09-2005, to which the petitioner had already submitted its explanation.

The petitioner shall give an undertaking before the 1st respondent that he will pay the value of the goods in case the 1st respondent passes final order confiscating the seized goods. There shall be an order accordingly.

The Writ Petition is accordingly disposed of. No order as to costs.

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B. SUDERSHAN REDDY, J

Date:25-11-2005

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S. ANANDA REDDY, J

NOTE:

Furnish C.C. of the order by tomorrow i.e. 26-11-2005.

(**B/O**)

PV